

department of social services shall request a waiver from the United States department of health and human services to limit grants under the unemployed parent program to six months for any eligible group.

The department of social services shall require income maintenance workers, at the time of their review of unemployed parents' monthly reports, to monitor the job search, application, and acceptance requirements under the community work program which shall at a minimum require unemployed parents to meet the job search, application, and acceptance requirements necessary to receive unemployment compensation benefits under the Iowa administrative code 370-4.22(1)"c" and section 96.5, subsection 3. However, only the suitable work reference in section 96.5, subsection 3, paragraph a, subparagraph (4) shall apply. In addition, the unemployed parents shall accept work assignments established under the community work program for unemployed parents under section 86 of this Act.

Sec. 3. The medical assistance program established in 1982 Iowa Acts, chapter 1260, section 94 for those eligible children under twenty-one years of age shall be continued through June 30, 1983.

Sec. 4. This Act, being deemed of immediate importance, takes effect from and after its publication in the Ames Daily Tribune, a newspaper published in Ames, Iowa, and in the Grinnell Herald-Register, a newspaper published in Grinnell, Iowa.

Approved March 2, 1983

I hereby certify that the foregoing Act, Senate File 220 was published in the Ames Daily Tribune, Ames, Iowa on March 4, 1983 and in the Grinnell Herald-Register, Grinnell, Iowa on March 7, 1983.

MARY JANE ODELL, *Secretary of State*

CHAPTER 5
MOBILE HOME TAXES
H.F. 68

AN ACT relating to mobile homes by providing that the mobile home tax is due, payable, and delinquent at the same time as real property taxes, that mobile homes may be sold for delinquent taxes in the same manner as real property, by providing that mobile homes are subject to security interests in the same manner as other vehicles subject to registration, and making certain provisions of the Act retroactive.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 135D.24, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The semiannual tax is due and payable to the county treasurer semiannually on ~~or before~~ March January 1 and September July 1 in each year; and is delinquent April 1 and October 1 in each year, after at which time a penalty of one percent shall be added each month until paid except that the limitation in section 445.20 applies. The Both semiannual payment payments of

taxes may be paid at one time if so desired. A mobile home ~~parked and~~ put to use at any time after ~~March~~ January 1 or ~~September~~ July 1 is subject to the taxes prorated for the remaining unexpired months of the tax period. Not more than thirty days nor less than ten days prior to the date that the tax becomes delinquent, the county treasurer shall cause to be published in a newspaper of general circulation in the county, a notice to mobile home owners. The notice shall include the date the tax becomes delinquent, and the penalty which applies when it is delinquent. Taxes prorated on or after April 1 are due July 1 and must be paid at the same time and in the same manner as the September payment of property taxes. Taxes prorated on or after October 1 are due January 1 and must be paid at the same time and in the same manner as the March payment of property taxes. The semiannual tax periods for mobile home tax are January 1 through June 30 and July 1 through December 31. On May 1 of each year, the county treasurer shall send, by mail, a statement to each delinquent mobile home taxpayer to notify the taxpayer that the mobile home will be offered at the next annual tax sale for non-payment of one or more semiannual tax payments.

Sec. 2. Section 135D.24, unnumbered paragraph 6, Code 1983, is amended to read as follows:

Before a mobile home may be moved from its present site, a tax clearance statement in the name of the owner must be obtained from the county treasurer of the county where the present site is located certifying that taxes are not owing under this section for previous years and that the taxes have been paid for the current tax period. However, a tax clearance statement shall not be required for a mobile home in a manufacturer's or dealer's stock which is not used as a place for human habitation. If a dealer acquires a mobile home from a person other than a manufacturer, the person shall provide a tax clearance statement in the name of the owner of record to the dealer. The tax clearance statement shall be provided by the county treasurer and shall be made out in quadruplicate. Two copies are to be provided to the company or person transporting the mobile home with one copy to be carried in the vehicle transporting the mobile home. One copy is to be forwarded to the county treasurer of the county in which the mobile home is to be relocated and one copy is to be retained by the county treasurer issuing the tax clearance statement.

Sec. 3. Section 321.50, subsection 1, Code 1983, is amended to read as follows:

1. A security interest in a vehicle subject to registration under the laws of this state or a mobile home, except trailers whose empty weight is two thousand pounds or less, and except new or used vehicles held by a dealer or manufacturer as inventory for sale, is perfected by the delivery to the county treasurer of the county where the certificate of title was issued or, in the case of a new certificate, to the county treasurer where the certificate will be issued of an application for certificate of title which lists such the security interest, or an application for notation of security interest signed by the owner, or by one owner of a vehicle, owned jointly by more than one person, or a certificate of title from another jurisdiction which shows such the security interest, and a fee of two dollars for each security interest shown. If the owner or secured party is in possession of the certificate of title, it must also be delivered at this time in order to perfect the security interest. If a vehicle is subject to a security interest when brought into this state, the validity of the security interest and the date of perfection is determined by the Uniform Commercial Code, section 554.9103. Delivery as provided in this subsection shall be deemed to be is an indication of a security interest on a certificate of title for purposes of chapter 554.

Sec. 4. Section 1 of this Act is retroactive to January 1, 1983 for mobile home taxes levied, due and payable in the calendar year beginning January 1, 1983.

Sec. 5. This Act, being deemed of immediate importance, takes effect from and after its publication in the Cherokee Daily Times, a newspaper published in Cherokee, Iowa, and in The Cedar Rapids Gazette, a newspaper published in Cedar Rapids, Iowa.

Approved March 7, 1983

I hereby certify that the foregoing Act, House File 68, was published in the Cherokee Daily Times, Cherokee, Iowa on March 15, 1983 and in The Cedar Rapids Gazette, Cedar Rapids, Iowa on March 16, 1983.

MARY JANE ODELL, *Secretary of State*

CHAPTER 6
EXAMINATION OF COUNTY ACCOUNTS
S.F. 132

AN ACT relating to the examination and settlement of accounts of county officers or employees.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 331.902, Code 1983, is amended by adding the following new subsection:
NEW SUBSECTION. When examining, settling, or verifying reports or accounts of fees or other monetary receipts of the county under section 331.401, subsection 1, paragraph r, this section, or chapter 452, the cash on hand in the office of the county officer or employee subject to the settlement or examination need not be counted in the presence of, or by, the board of supervisors or other examining county officer. This section does not prohibit the actual counting of cash on hand in a county at the time of the examination or settlement if the examining authority requests the actual count.

Approved March 18, 1983